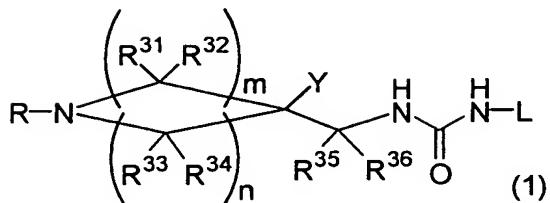


A B S T R A C T

A compound of the formula (1):



5       wherein m and n are independently an integer of 0 to 4, and  $m+n=4$ ; L  
      is cycloalkyl, substituted cycloalkyl, aromatic group, or substituted  
      aromatic group; Y is aryl or substituted aryl; R is hydrogen, alkyl, etc.;  
      R<sup>31</sup>, R<sup>32</sup>, R<sup>33</sup>, R<sup>34</sup>, R<sup>35</sup> and R<sup>36</sup> are the same or different and are selected,  
      if two or more exist, independently from hydrogen, alkyl, etc.,  
 10      or a prodrug thereof, or a pharmaceutically acceptable salt of the same,  
      which exhibits ACAT inhibitory activity, and is useful as an agent for  
      treatment of hyperlipidemia and atherosclerosis.